

MICHIGAN SCHOOL DISTRICT BULLETIN 1022
ACCOUNTING MANUAL CHANGE NOTICE

Change Notice Number: 12

Date: December, 2004 For Implementation in FY 2005-06

To: All Holders of Indicated Manual

Section	Sub-Section	Title	Discard Page #	Add Page #
Appendix		List of Fund Types. Corrected typing error on Private Purpose Trust Fund	4	4
Appendix	Balance Sheet	Assets – Added major class 112. Added fund 6x as allowable with major class 131.	5	5
Appendix	Balance Sheet	Major class 192 – Title Clarification	6	6
Appendix	Balance Sheet	Added major class 291-292 other capital assets	8	8
Appendix	Balance Sheet	Added fund 6x as allowable with major class 411	10	10
Appendix	Balance Sheet	Added fund 7x as allowable with major class 441-442	11	11
Appendix	Balance Sheet	Added major class 444, 492, 493, 592, and 593	11-12	11-12
Appendix	Revenue	Allow fund 4x with major class 114	15	15
Appendix	Revenue	Change definition of major class 163 – Special Milk Sales	17	17
Appendix	Revenue	Added major class 165 and 169	17	17
Appendix	Revenue	Added monetary and in-kind to header definition for local, state, and federal revenue sources	17-19	17-19
Appendix	Revenue	Added major class 542, 549, and 598.	21	21
Appendix	Revenue	Added fund 3x as allowable with major class 591 and 592	21	21
Appendix	Revenue	Changed allowable fund with major class 6xx	21	21
Appendix	Expenditure Function	Added fund 23 as allowable with function 111-118	24	24
Appendix	Expenditure Function	Revised allowable funds for functions 131-135	25	25
Appendix	Expenditure Function	Removed function 137 – Adult Enrichment should be reported in Community Services	25	25
Appendix	Expenditure Function	Added fund 27 as allowable with function 211-219	26	26
Appendix	Expenditure Function	Added fund 25 as allowable with function 219	26	26
Appendix	Expenditure Function	Changed definition of function 224-225 to remove classroom instruction	27	27
Appendix	Expenditure Function	Added funds 2x as allowable with function 232	28	28
Appendix	Expenditure Function	Add fund 8x with function 261	29	29
Appendix	Expenditure Function	Add fund 4x with function 284	29	29
Appendix	Expenditure Function	Changed definition for function	30	30

		292 to include consignment activities		
Appendix	Expenditure Function	Changed definition for function 295 to include all fund support of Agencies	30	30
Appendix	Expenditure Function	Removed fund 6x from functions 491-492	32	32
Appendix	Expenditure Function	Changed allowable fund with function 6xx	32	32
Appendix	Expenditure Object	Change allowable function with object code 1160. Change definition of object 1160	33	33
Appendix	Expenditure Object	Add function 219 as allowable with object 1250	34	34
Appendix	Expenditure Object	Add function 217 as allowable with object 1270	34	34
Appendix	Expenditure Object	Add function 285 as allowable with object 1320	34	34
Appendix	Expenditure Object	Changed function range allowable with object 1690, 18xx, 19xx	37	37
Appendix	Expenditure Object	Added function 45x as allowable with object 2xxx	38	38
Appendix	Expenditure Object	Added function 221 as allowable with object 3110	39	39
Appendix	Expenditure Object	Added function 225 as allowable with object 3160	39	39
Appendix	Expenditure Object	Added function 1xx as allowable with object 3190	39	39
Appendix	Expenditure Object	Added function 3xx and 431 with object 3710	41	41
Appendix	Expenditure Object	Changed definition of object 4910	41	41
Appendix	Expenditure Object	Added function 122 with object code 5310	42	42
Appendix	Expenditure Program	Corrected Program 199 to use function 122	47	47
Appendix	Expenditure State Codes	Updated	49-58	49-58

After reviewing the attachments, please insert the changes in your manual. Please contact Glenda Rader with any questions or comments at (517) 335-0524.